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To:

Cc:

Subject: Language for Form 872-P

*If the tax matters partner is a subsidiary corporation in a consolidated group:
If the consent is for a partnership year(s) ending on or before the last day of a consolidated return year beginning before June 28, 2002, then a currently authorized officer of the subsidiary corporation should sign the consent in the name of the subsidiary corporation. The consent should also be signed by a currently authorized officer of the corporation who was the common parent corporation of the consolidated group for such consolidated return year. See Treas. Reg. § 1.1502-77A(a).*

If the consent is for a partnership year(s) ending on or before the last day of a consolidated return year beginning on or after June 28, 2002, then only a currently authorized officer of the subsidiary corporation is required to sign the consent in the name of the subsidiary corporation. The signature and title of officer and the name and employer identification number of the subsidiary corporation should be displayed in the signature block. See Treas. Reg. § 1.1502-77(a).